

# COUNTY OF YORK

## MEMORANDUM

**DATE:** September 5, 2000 (BOS Mtg. 9/19/00)

**TO:** York County Board of Supervisors

**FROM:** Daniel M. Stuck, County Administrator

**SUBJECT:** Appropriations for Carryforward Funds and the Appropriation of the Unobligated School Operating Fund Balance

Annually, the Board reappropriates funds from the previous fiscal year to provide for the liquidation of purchase orders outstanding and for the completion of ongoing projects. Resolution R00-132, to reappropriate County funds for these purposes has been prepared for the Board's consideration. The attached materials include a brief description of the projects recommended for reappropriation. The amount of funds requested for carryforward is consistent with prior years. For example, the total amount of General Fund purchase orders outstanding at the end of Fiscal Year 1999 was \$785,232 as compared to the \$869,710 requested for carryforward this year. Last year's On-going General Fund projects requested for carryforward totaled \$3,473,305 and this year the total is \$3,515,210.

In 1996, the Board of Supervisors began the practice of appropriating the unobligated School Operating Fund Balance remaining at the end of the prior fiscal year for School capital projects. At the close of FY2000, the School Operating Fund had an excess of revenues over expenditures and obligations, which totaled \$478,552. The School Division has requested that \$384,484 be appropriated in FY2001 for instructional technology initiatives. The remaining \$94,068 is requested for the School Operating Budget for teacher training related to the State Standards of Learning (SOL). In FY2000, the School Division received \$173,325 from the State for SOL training of which \$94,068 was not expended.

I recommend that the Board approve Resolution R00-132 and R00-148 to reappropriate the carryforward of funds as requested and to appropriate the unobligated School Operating Fund Balance for instructional technology initiatives and SOL training.

After giving consideration to these resolutions and setting aside the amount necessary to bring the undesignated fund balance to the target of 18% of the current year budget, there is an unobligated balance of approximately \$1,641,654. These funds do not represent recurring revenue and, as is consistent with the Board's practice for dealing with similar balances in prior years, I recommend that they be used for capital or other one time expenditures. The Board has a scheduled worksession for October 10, 2000 for the review of the FY2002 New Program/Personnel Proposals. Staff is preparing a list of potential uses that will be distributed to the Board for discussion during that worksession. If there are any projects the Board would like to have included please let me know.

Kirish/3700.mjm

Attachments:

- Carryover of Capital and Special Projects
- Resolution R00-132
- Resolution R00-148